

PSJ3

Exhibit 138

22-Oct

[by vendor](#) [report](#)

TAPENTADOL BUDGET 2008		2,008	Extended Price	Remaining Balance	Uninvoiced	Expected Overspend
<b>PRODUCT READINESS, VALUE PROPOSITION</b>		<b>3,900,000</b>	<b>1,721,283.77</b>	<b>\$ 2,178,716.23</b>		
ADVISORY BOARDS /leadership counsel/subcommittee/consensus papers		1,500,000	911,459.88	\$ 588,540.12	347,888.00	50,000 ER 2 ad boards, Pharmacy Ad Bd
MEDERGY		1,000,000	533,458.28	\$ 466,541.72	330,856.47	0
HEALTH ECONOMICS / OUTCOMES (PGSM, OMJS)		800,000	-	\$ 800,000.00	-	-800,000
MESSAGE PLATFORM		600,000	276,365.61	\$ 323,634.39	66,635.00	0
<b>PERSONAL COMMUNICATION + PEER-TO-PEER</b>		<b>6,600,000</b>	<b>2,989,113.06</b>	<b>\$ 3,610,886.94</b>		
NEO-PATHWAYS CAMPAIGN		2,500,000	1,869,699.06	\$ 630,300.94	783,473.12	???
Agency Fee		1200000	-	-	-	-
Unbranded message materials (webinar, reprint carrier, iPod, etc)		1300000	-	-	-	-
STUDY REVIEWS / PAPERS KOLs		500,000	87,103.00	\$ 412,897.00	-	0 Take for ER 2009 review papers
SPEAKER BUREAU TRAINING + 80 speakers meetings		2,100,000	537,381.00	\$ 1,562,619.00	56,635.00	-
REGIONAL consultancy meetings / consensus (25)		1,000,000	-	\$ 1,000,000.00	-	0
SALES FORCE TRAINING		500,000	494,930.00	\$ 5,070.00	140,085.00	180,000
SALES FORCE INCENTIVE PLAN		0	-	-	-	-
<b>NON-PERSONAL COMMUNICATION</b>		<b>4,400,000</b>	<b>5,097,025.40</b>	<b>\$ (697,025.40)</b>		
WebMD/Medscape		800,000	595,000.00	\$ 205,000.00	446,250.00	-\$205,000 \$479,908.34 (from 2007 PO for F
E-detailing (4 interactions - 30,000 physicians)		1,300,000	2,061,437.00	\$ (761,437.00)	1,798,937.00	2,000,000
PR ACTIVITIES		1,100,000	1,341,500.00	\$ (241,500.00)	234,837.72	225,000
PR - Campaign against prescription drug abuse		400000	-	-	-	-
EPOCRATES + PAIN POLICY		400,000	452,000.00	\$ (52,000.00)	75,000.00	50,000
UNBRANDED WEBSITE DEVELOPMENT		800,000	289,588.40	\$ 510,411.60	72,402.50	???
MONITOR		700,000	357,500.00	\$ 342,500.00	104,500.00	0
<b>LAUNCH PREPARATION</b>		<b>3,200,000</b>	<b>2,822,090.16</b>	<b>\$ 377,909.84</b>		
BRANDING		600,000	699,610.00	\$ (95,610.00)	336,562.50	450,000
MATERIALS		1,000,000	765,416.16	\$ 234,583.84	331,882.77	-200000
TRAINING		0	-	-	-	-
CONVENTIONS		500,000	278,564.00	\$ 221,436.00	32,279.34	0
ER Entry Strategy (Monitor)		700,000	-	\$ 700,000.00	-	???
MHC MR / SEGMENTATION		400,000	178,500.00	\$ 221,500.00	23,500.00	200,000
HOSPITAL MR / SEGMENTATION		0	-	-	-	-
National Meeting		600,000	600,000.00	\$ -	-	0
Given to Medical Affairs		300,000	300,000.00	\$ -	-	0
<b>MARKET RESEARCH (IR / ER)</b>		<b>3,000,000</b>				
MARKET RESEARCH		3,000,000	-	-	-	-
<b>CLINICAL DEVELOPMENT</b>		<b>5,000,000</b>				
Ph III / IV		5,000,000	-	-	-	-
<b>TOTAL BUDGET</b>		<b>26,700,000</b>				
<b>TOTAL BUDGET EX CLINICAL DEVELOPMENT + MR</b>		<b>18,700,000</b>	<b>12,629,512.39</b>	<b>5,470,487.61</b>		<b>1,950,000.00</b>

**Comments:**

IR Launch MAR'09  
 Branded Launch campaign = USD 2MM  
 Institutional efforts to support the IR (PGSM)  
 Clinical Development budget includes Acute Low Back Pain and Cognition Function + Some outcomes measures

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Tapentadol Budget 2008

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oard + Speaker Training

(HSC)

rain Institute)